



JENNIELEE EBEJER
Asst. Auditor-Controller-Recorder

County of Siskiyou

LEANNA DANCER
AUDITOR-CONTROLLER-RECORDER

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RUSTY NEISWANGER
County Recording Supervisor

July 17, 2009

RECEIVED

JUL 23 2009

SUPERIOR COURT

Siskiyou County Civil Grand Jury
P.O. Box 488
Yreka, CA 96097

RE: Railroad Settlement

Dear Sirs/Madam:

Per your request, I am responding to findings F1, F3-F7 and R1- R7 as shown below:

F1: While properly classified as revenue to the District Attorney's cost center, the revenues are added to the unreserved fund balance at the end of the year and used to fund the department's budget in the subsequent year. It was used appropriately under GASB guidelines.

F3 - F7: We concur.

R1: The Auditor is an independently elected office and the responsibility of appropriately reconciling with the State Controller lies with this office per Government Code 30100. The final classification of funds and expenditures lies with the Auditor. Our outside firm reviews those decisions and makes recommendations for changes as appropriate. We are, however, always open to discussions regarding these determinations and discuss such issues with departments on a daily basis. What needs to be remembered is that while we may be the final decision maker at the county level, the State Controller has issued a manual that we must follow and that we must be accountable to them for our decisions. Long term disagreements are usually the result of inability or unwillingness to discuss the issue and lack of knowledge as to where the ultimate responsibility lies within the county.

R2: We are willing to do whatever is needed by the department to assist them. Usually, when we work with the department as a team, both sides learn more than either of us does individually.

R3 - R7: We concur.

Sincerely,

Leanna Dancer
Auditor-Controller-Recorder